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AFT-3831

San Francisco Assessment Appeals Board

Journal of Proceedings
(Combined Agendas and Minutes)

January – March
1999

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

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San Francisco, CA 94103

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD NO. 2 HEARING
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 4, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 96-1477
APPLICANT: FIREMAN'S FUND INSURANCE CO.
PARCEL ADDRESS: 1 MARKET
TOPIC: PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $2,383,297 - APPLICANT'S OPINION: $100
TAXABLE YEAR: 96/97

3) Hearing, discussion, and possible action involving:
APPLICATION 97-1491
APPLICANT: SHEPPARD MULLINRICHTER & HAMPTON
PARCEL ADDRESS: 1700 EMBARCADERO CENTER #4
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,069,310 - APPLICANT'S OPINION: $531,700
TAXABLE YEAR: 97/98

4) Hearing, discussion, and possible action involving:
APPLICATION 97-1492
APPLICANT: KGO TELEVISION INC.
PARCEL ADDRESS: 1 LA AVANZADA AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,217,191 - APPLICANT'S OPINION: $493,000
TAXABLE YEAR: 97/98

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 4, 1999

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-1745
APPLICANT: ROBERTSON STEPHENS & CO. LLC
PARCEL ADDRESS: 601 CALIFORNIA ST. #1700
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,536,423 - APPLICANT'S OPINION: $641,000
TAXABLE YEAR: 97/98

6) Hearing, discussion, and possible action involving:
APPLICATION 97-1747
APPLICANT: FREDERICK L. MAYTAG, 3RD
PARCEL ADDRESS: 501 DE HARO ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $807,672 - APPLICANT'S OPINION: $403,000
TAXABLE YEAR: 97/98

7) Hearing, discussion, and possible action involving:
APPLICATION 97-1751
APPLICANT: SWINERTON INC.
PARCEL ADDRESS: 580 CALIFORNIA ST. #1200
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $922,604 - APPLICANT'S OPINION: $295,100
TAXABLE YEAR: 97/98

8) Hearing, discussion, and possible action involving:
APPLICATION 97-1772
APPLICANT: MORRISON & FRORRESTER LLP
PARCEL ADDRESS: 425 MARKET ST
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $10,516,396 - APPLICANT'S OPINION: $2,036,959
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 4, 1999

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 97-1961
APPLICANT: NORDSTROM
PARCEL ADDRESS: 285 WINSTON DR.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $4,613,278 - APPLICANT'S OPINION: $959,000
TAXABLE YEAR: 97/98

10) Hearing, discussion, and possible action involving:
APPLICATION 97-1963
APPLICANT: NORDSTROM
PARCEL ADDRESS: 865 MARKET ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $10,531,829 - APPLICANT'S OPINION: $2,288,000
TAXABLE YEAR: 97/98

11) Hearing, discussion, and possible action involving:
APPLICATION 97-1966
APPLICANT: WHOLE FOODS MARKET INC.
PARCEL ADDRESS: 1765 CALIFORNIA ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $9,009,688 - APPLICANT'S OPINION: $2,703,000
TAXABLE YEAR: 97/98

12) Hearing, discussion, and possible action involving:
APPLICATION 97-1967
APPLICANT: WHOLE FOODS MARKET INC.
PARCEL ADDRESS: 1970 INNES AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $985,387 - APPLICANT'S OPINION: $295,000
TAXABLE YEAR: 97/98

9:30 A.M. (ALL DAY cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 97-1969
APPLICANT: NESTLE BEVERAGE COMPANY
PARCEL ADDRESS: 345 SPEAR ST. #200
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $11,497,501 - APPLICANT'S OPINION: $5,749,000
TAXABLE YEAR: 97/98

14) Hearing, discussion, and possible action involving:
APPLICATION 97-1971
APPLICANT: SEDGWICK, DETERT, MOPAN & ARNOL
PARCEL ADDRESS: 1 EMBARCADERO CENTER #910
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $4,184,390 - APPLICANT'S OPINION: $1,477,000
TAXABLE YEAR: 97/98

15) Hearing, discussion, and possible action involving:
APPLICATION 97-1972
APPLICANT: FIREMANS FUND INSURANCE CO.
PARCEL ADDRESS: 1 MARKET-SPEAR PLAZA
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,427,800 - APPLICANT'S OPINION: $143,000
TAXABLE YEAR: 97/98

16) Hearing, discussion, and possible action involving:
APPLICATION 97-1973
APPLICANT: BANANA REPUBLIC & THE GAP
PARCEL ADDRESS: 1 HARRISON ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $10,092,124 - APPLICANT'S OPINION: $4,671,515
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 4, 1999

9:30 A.M. (ALL DAY cont.)

17) Hearing, discussion, and possible action involving:
APPLICATION 97-1974
APPLICANT: THELEN, MARRIN, JOHNSON & BRIDGES
PARCEL ADDRESS: 2 EMBARCADERO CENTER #2200
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $5,259,948 - APPLICANT'S OPINION: $1,600,000
TAXABLE YEAR: 97/98

18) Hearing, discussion, and possible action involving:
APPLICATION 97-1975
APPLICANT: BANANA REPUBLIC & THE GAP
PARCEL ADDRESS: 256 GRANT AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $3,337,353 - APPLICANT'S OPINION: $497,251
TAXABLE YEAR: 97/98

19) Hearing, discussion, and possible action involving:
APPLICATION 97-1976
APPLICANT: OLD NAVY CORP. OFFICES
PARCEL ADDRESS: 345 SPEAR ST. #700
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,147,835 - APPLICANT'S OPINION: $705,000
TAXABLE YEAR: 97/98

20) Hearing, discussion, and possible action involving:
APPLICATION 97-1977
APPLICANT: BANANA REPUBLIC & THE GAP
PARCEL ADDRESS: 2 HARRISON ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $8,180,484 - APPLICANT'S OPINION: $4,001,117
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 4, 1999

9:30 A.M. (ALL DAY cont.)

21) Hearing, discussion, and possible action involving:
APPLICATION 97-1978
APPLICANT: SEVERSON & WERSON APC
PARCEL ADDRESS: 1 EMBARCADERO CTR. #2505
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,236,395 - APPLICANT'S OPINION: $625,000
TAXABLE YEAR: 97/98

22) Hearing, discussion, and possible action involving:
APPLICATION 97-1979
APPLICANT: FREMONT COMPENSATION INC. CO.
PARCEL ADDRESS: 100 CALIFORNIA ST. #1000
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $2,173,640 - APPLICANT'S OPINION: $217,000
TAXABLE YEAR: 97/98

23) Hearing, discussion, and possible action involving:
APPLICATION 97-2150
APPLICANT: RCM CAPITAL MANAGEMENT
PARCEL ADDRESS: 4 EMBARCADERO CENTER
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
PENAL ASSESSMENT: Penal assessment is not justified.
CURRENT ASSESSMENT: $10,430,000 - APPLICANT'S OPINION: $3,100,000
TAXABLE YEAR: 97/98

24) Hearing, discussion, and possible action involving:
APPLICATION 97-2174
APPLICANT: SIERRA CLUB INC.
PARCEL ADDRESS: 85 2ND ST. 2ND FLOOR
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $948,486 - APPLICANT'S OPINION: $1
TAXABLE YEAR: 96/97

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 4, 1999

9:30 A.M. (ALL DAY cont.)

25) Hearing, discussion, and possible action involving:
APPLICATION 97-2175
APPLICANT: SIERRA CLUB INC.
PARCEL ADDRESS: 85 2ND ST., 2ND FLOOR
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $889,581 - APPLICANT'S OPINION: $1
TAXABLE YEAR: 95/96

26) Hearing, discussion, and possible action involving:
APPLICATION 97-2176
APPLICANT: SIERRA CLUB INC.
PARCEL ADDRESS: 85 2ND ST., 2ND FLOOR
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $977,288 - APPLICANT'S OPINION: $1
TAXABLE YEAR: 94/95

27) Hearing, discussion, and possible action involving:
APPLICATION 97-2177
APPLICANT: SIERRA CLUB INC.
PARCEL ADDRESS: 85 2ND ST., 2ND FLOOR
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $974,795 - APPLICANT'S OPINION: $1
TAXABLE YEAR: 93/94

* Public Comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, January 4, 1999 at 9:40 a.m.

Present: Ronald Chun, Joanne McEachern, and Irma Ramirez-Tom

Quorum present

Chairperson: Ronald Chun, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-1492	KGO Television INC.	Withdrawn
97-1969	Nestle Beverage Company	Withdrawn
97-1477	Fireman's Insurance CO.	Postponed
97-1491	Sheppard Mullinrichter & Hamp	Postponed
97-1745	Robertson Stevens & CO.	Postponed
97-1751	Swinerton Inc.	Postponed
97-1772	Morrison & Forrester	Postponed
97-1961	Nordstroms	Postponed
97-1963	Nordstroms	Postponed
97-1966	Whole Foods Market Inc.	Postponed
97-1 967	Whole Foods Market Inc.	Postponed
97-1971	Sedgwick, Detert, Moran & Arn	Postponed
97-1972	Fireman's Insurance CO.	Postponed
97-1973	Banana Republic & The Gap	Postponed
97-1974	Thelen, Marrin, Johnson, & Bri	Postponed
97-1975	Banana Republic & The Gap	Postponed
97-1976	Old Navy Corp. Offices	Postponed
97-1977	Banana Republic & The Gap	Postponed
97-1978	Severson & Werson APC	Postponed
97-1979	Fremont Compensation	Postponed
97-2150	RCM Capitol Management	Postponed

No.	Name	Disposition
97-2174	Sierra Club Inc.	Postponed
97-2175	Sierra Club Inc.	Postponed
97-2176	Sierra Club Inc.	Postponed
97-2177	Sierra Club Inc.	Postponed

There being no further business, the Board, at the hour of 10:35 p.m., recessed to reconvene Monday, January 25, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Marilyn Cosentino
Administrator

The Board did not approve this journal due to the fact that a board will not approve a meeting they did not attend themselves and the original board does not recall what happened this meeting. 06/09/99

ASSESSMENT
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD NO. 1 HEARING
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 5, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 97-1409
APPLICANT: CHARLES SCHWAB & CO., INC.
PARCEL ADDRESS: 101 MONTGOMERY ST. #600
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $37,958,714 - APPLICANT'S OPINION: $15,000,000
TAXABLE YEAR: 97/98

1:30 P.M.

3) Hearing, discussion, and possible action involving:
APPLICATION 96-2122
APPLICANT: MAURICE C. DUCHAINE
PARCEL ADDRESS: 800 SUTTER ST
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $3,807,887 - APPLICANT'S OPINION: $2,900,000
TAXABLE YEAR: 93/94

4) Hearing, discussion, and possible action involving:
APPLICATION 97-1402
APPLICANT: METROPOLITAN STEVEDORE COMPANY
PARCEL ADDRESS: PIER 35 L#10919
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $56,296 - APPLICANT'S OPINION: $10,000
TAXABLE YEAR: 97/98

1:30 P.M. (cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-1403
APPLICANT: METROPOLITAN STEVEDORE COMPANY
PARCEL ADDRESS: PIER 35
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $109,490 - APPLICANT'S OPINION: $10,000
TAXABLE YEAR: 97/98

6) Hearing, discussion, and possible action involving:
APPLICATION 97-1404
APPLICANT: METROPOLITAN STEVEDORE COMPANY
PARCEL ADDRESS: PIER 35 L-10240
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $247,680 - APPLICANT'S OPINION: $20,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

ASSESSMENT APPEALS BOARD NO. 1 HEARING

January 5, 1999

The Minutes of this meeting are not available.

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CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1
January 6, 1998
9:30 p.m. - Room 430

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)

4) Deliberation on the following submitted application(s):

a) APPLICATION: 91-0051, 91-0052, 91-0053, 91-0749, 91-0750, 91-0751, 91-0752, 92-0132, 92-0134, 93-3271, 94-2956, and 95-1264.
APPLICANT: Viacom Cable Personal Property
Board Members: Brady(alternate) Trevino, Fatooh, and Lambie

4) Reconvene in Open Session:

A) Possible report on action taken in Closed Session. (Pursuant to Government Code Section 54957.1 and San Francisco Administrative code Section 67.14.)

B) Vote to elect whether to disclose any or all discussions held in Closed Session. (Pursuant to San Francisco Administrative code section 67.14(a).)

C) Adjournment.

ASSESSMENT APPEALS BOARD
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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 6, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 97-1399
APPLICANT: WESTINGHOUSE BROADCASTING
PARCEL ADDRESS: 855 BATTERY ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $36,393,794 - APPLICANT'S OPINION: $24,254,009
TAXABLE YEAR: 97/98

1:30 P.M.

3) Hearing, discussion, and possible action involving:
APPLICATION 97-1493
APPLICANT: KGO TELEVISION INC.
PARCEL ADDRESS: 900 FRONT ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $33,934,370 - APPLICANT'S OPINION: $8,009,000
TAXABLE YEAR: 97/98

4) Hearing, discussion, and possible action involving:
APPLICATION 97-1746
APPLICANT: ROBERTSON STEPHENS & CO. LLC
PARCEL ADDRESS: 555 CALIFORNIA ST. #2600
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $22,867,709 - APPLICANT'S OPINION: $8,832,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, January 6, 1999, at 10:10 a.m.

*Present: Peter Fatooh and Alec Lambie

Quorum present

Chairperson: Peter Fatooh, presiding

Deputy City Attorney: Teresa Stricker

*Ms. Trevino reviewed the audio records and excerpts from the meeting.

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 2:00 p.m.

RECONVENING OF THE BOARD

Present: Peter Fatooh and Alec Lambie

Quorum present

Chairperson: Peter Fatooh, presiding

Deputy City Attorney: Teresa Stricker

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Thursday, January 7, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by the Board on February 9, 1999

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 7, 1999

/99

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 97-1940
APPLICANT: BANK OF CANTON
PARCEL ADDRESS: 555 MONTGOMERY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $34,291,319 - APPLICANT'S OPINION: $29,137,132
TAXABLE YEAR: 97/98

1:30 P.M.

3) Hearing, discussion, and possible action involving:
APPLICATION 97-1496
APPLICANT: FEDERAL AUTO PARKS, INC.
PARCEL ADDRESS: 399 GOLDEN GATE AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $354,000 - APPLICANT'S OPINION: $1,000
TAXABLE YEAR: 96/97

4) Hearing, discussion, and possible action involving:
APPLICATION 97-1525
APPLICANT: ZS LAND SYSTEMS
PARCEL ADDRESS: 435 PACIFIC
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,003,986 - APPLICANT'S OPINION: $650,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 7, 1999

1:30 P.M. (cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-1560
APPLICANT: JAMES LEE
PARCEL ADDRESS: 1010 BUSH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,379,358 - APPLICANT'S OPINION: $680,000
TAXABLE YEAR: 97/98

6) Hearing, discussion, and possible action involving:
APPLICATION 97-1561
APPLICANT: ARTHUR J. FRITZ, JR.
PARCEL ADDRESS: 2526 CALIFORNIA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $354,775 - APPLICANT'S OPINION: $104,000
TAXABLE YEAR: 97/98

7) Hearing, discussion, and possible action involving:
APPLICATION 97-1740
APPLICANT: GATES KINGSLEY & GATES INC.
PARCEL ADDRESS: 685 GREEN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $722,808 - APPLICANT'S OPINION: $378,000
TAXABLE YEAR: 97/98

8) Hearing, discussion, and possible action involving:
APPLICATION 97-1986
APPLICANT: GATES KINGSLEY & GATES INC.
PARCEL ADDRESS: 649 GREEN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $2,262,458 - APPLICANT'S OPINION: $1,184,000
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 7, 1999

1:30 P.M. (cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 97-1987
APPLICANT: KANTI GOPAL
PARCEL ADDRESS: 735 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,836,000 - APPLICANT'S OPINION: $217,000
TAXABLE YEAR: 97/98

10) Hearing, discussion, and possible action involving:
APPLICATION 97-1988
APPLICANT: KANTI GOPAL
PARCEL ADDRESS: 723 TAYLOR ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $102,000 - APPLICANT'S OPINION: $47,000
TAXABLE YEAR: 97/98

11) Hearing, discussion, and possible action involving:
APPLICATION 97-1989
APPLICANT: GATES KINGSLEY & GATES INC.
PARCEL ADDRESS: 661 GREEN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $664,044 - APPLICANT'S OPINION: $348,000
TAXABLE YEAR: 97/98

12) Hearing, discussion, and possible action involving:
APPLICATION 97-1990
APPLICANT: GATES KINGSLEY & GATES INC.
PARCEL ADDRESS: 653 GREEN ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $934,360 - APPLICANT'S OPINION: $490,000
TAXABLE YEAR: 97/98

1:30 P.M. (cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 97-2080
APPLICANT: NEW CALIFORNIA LAND CO.
PARCEL ADDRESS: 721 GEARY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $1,087,337 - APPLICANT'S OPINION: $560,000
TAXABLE YEAR: 97/98

ASSESSMENT APPEALS BOARD NO. 1 HEARING

January 7, 1999

The Minutes of this meeting are not available.

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 8, 1999

/99

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 97-1489
APPLICANT: MACY'S WEST INC.
PARCEL ADDRESS: 121 STOCKTON ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $30,913,912 - APPLICANT'S OPINION: $13,084,718
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

ASSESSMENT APPEALS BOARD NO. 1 HEARING

January 8, 1999

The Minutes of this meeting are not available.

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CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1
January 11, 12, 13, 14, 26, 27, 28, and 29, 1999
February 1, 2, and 3, 1999.
9:30 p.m. - Room 430

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)

4) Deliberation on the following submitted application(s):

a) APPLICATION: 91-0051, 91-0052, 91-0053, 91-0749, 91-0750, 91-0751, 91-0752, 92-0132, 92-0134, 93-3271, 94-2956, and 95-1264.
APPLICANT: Viacom Cable Personal Property
Board Members: Brady(alternate), Trevino, Fatooh, and Lambie

4) Reconvene in Open Session:

A) Possible report on action taken in Closed Session. (Pursuant to Government Code Section 54957.1 and San Francisco Administrative code Section 67.14.)

B) Vote to elect whether to disclose any or all discussions held in Closed Session. (Pursuant to San Francisco Administrative code section 67.14(a).)

C) Adjournment.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, January 11, 1999 at 10: 10 a.m.

Present: Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: *Ermelinda Trevino, Presiding

*Vice-Chairperson

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-327 1	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 12:05 p.m., recessed to reconvene Tuesday, January 12, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

not logged

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 12, 1999 at 10:20 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City-Attorney: Teresa Stricker

The Board held a hearing on whether the two year limit for rendering a final decision on the Taxpayer's application under Revenue and Taxation Code Section 160(c) has expired for the following application:

No.	Name	Disposition
91-005 1	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-o 134	Tele-Vue Systems Inc.	Continued to P.M.
93-3270	Tele-Vue Systems Inc.	Continued to P.M.
93-327 1	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

not logged

DRAFT

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-005 1	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-327 1	TV Signal Corporation	Continued
94-295 6	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 3:55 p.m., recessed to reconvene Wednesday, January 13, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

ASSESSMENT
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FAX (415) 554-6775
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Notice of Closed Session Meeting
Assessment Appeals Board No. 1
Wednesday, January 13, 1999
9:30 a.m.-Room 430

Under the California Constitution and applicable statutes, hearings of the Assessment Appeals Board are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation code and the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) (Pursuant to Revenue and Taxation Code Section 1605.4)
Application 96-0806 SF Shopping Centre Associates LP Having been previously taken under submission, the Assessment Appeals Board will meet with counsel to discuss whether the two-year limit for rendering a final decision on the taxpayer's application under Revenue and Taxation Code Section 1604 (c) has expired.

4) (Pursuant to Revenue and Taxation Code Section 1605.4)
Application 95-1710 US Power San Francisco Inc. and 96-0806 SF Shopping Centre Associates LP Having been previously taken under submission the Assessment Appeals Board will deliberate whether it will take action on Extension of Time due to litigation pursuant to R & T Code Section 1604(c) and Rule 309(c) (4).

5) Adjournment.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, January 13, 1999 at 9:40 a.m.

Present: Alec Lambie, Ermelinda Trevino, and Hayes Miles

Quorum present

Chairperson: Ermelinda Trevino, Presiding

Deputy City-Attorney: Marie Corlett Blits

Also Present (Public Comment): Sandra Schaefer, Alex Tharayil, and Jeffrey Berstein

The Board convene into closed session at the hour of 9:55 a.m.

1. Having previously been taken under submission, the Board deliberated on whether the two year limit for rendering a final decision on the Taxpayer's application under Revenue and Taxation Code Section 1604(c) has expired for the following application

No.	Name
96-0806	SF Shopping Centre Associates

Decision: The time for rendering a decision on the taxpayers application under Revenue and Taxation Code 1604(c) was tolled at least from December 12, 1997 to May 4, 1998, based upon the Board's extension of time as provided to the parties December 12, 1997. The hearing on application 96-0806 will commence January 26, 1999 as scheduled.

2. Having previously been taken under submission, the Board deliberated on whether to approve requests for further extension of time due to controlling litigation:

No.	Name	Disposition
95-1710	US Power San Francisco	Denied
96-0806	SF Shopping Centre Associates	Denied

The hearing on Application 95-1710 will commence January 26, 1999 as scheduled, together with Application 96-0806. Application 95-l 7 10 will be heard first.

DRAFT

The Board reconvened into open session at the hour of 11:20 a.m.

RECESS

There being no further business, the Board, at the hour of 11:25 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following application(s) having been under submission, the Board deliberated and took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Thursday, January 14, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 19, 20, 21, and 22, 1999
FEBRUARY 8, 9, 10, 11, 12, 16, 17, 19 and 19, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: TWIN PEAKS
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

9:30 A.M. (ALL DAY cont.)

11) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 19, 1999 at 9:45 a.m.

Present:*Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

*Mr. Brady arrived at the hour 10:20 A.M.

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 11:10 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:15 p.m., recessed to reconvene Wednesday, January 20, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Marilyn Cosentino
Administrator

Approved by the Board on February 9, 1999

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, January 21, 1999 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 10:45 a.m., recessed to reconvene at 11:00 a.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 11:05 a.m.

Present: Alec Lambie, Ermelinda Trevino, and Owen Brady

Quorum present

Chairperson: Alec Lambie, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
95-1710	U.S. Power SF	Postponed
96-0806	SF Shopping Center	Postponed

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene Tuesday, January 26, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Marilyn Cosentino
Administrator

Approved by the Board on February 9, 1999

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 25, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 97-1490
APPLICANT: MACY'S WEST, INC.
PARCEL ADDRESS: 120 O'FARRELL ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $906,036 - APPLICANT'S OPINION: $846,475
TAXABLE YEAR: 97/98

3) Hearing, discussion, and possible action involving:
APPLICATION 97-1555
APPLICANT: JEAN E. CARAMATTI
PARCEL ADDRESS: 2636 CHESTNUT
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $390,000 - APPLICANT'S OPINION: $360,000
TAXABLE YEAR: 97/98

4) Hearing, discussion, and possible action involving:
APPLICATION 97-1563
APPLICANT: HOWARD A. ROWLEY
PARCEL ADDRESS: 2075 9TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $614,040 - APPLICANT'S OPINION: $467,302
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 25, 1999

9:30 A.M. (ALL DAY cont.)

5) Hearing, discussion, and possible action involving:
APPLICATION 97-1564
APPLICANT: A B. DAVIS
PARCEL ADDRESS: 1246 QUESADA AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $164,996 - APPLICANT'S OPINION: $121,549
TAXABLE YEAR: 97/98

6) Hearing, discussion, and possible action involving:
APPLICATION 97-1565
APPLICANT: ALLIE CHUNG
PARCEL ADDRESS: 1238 42ND AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $379,325 - APPLICANT'S OPINION: $282,049
TAXABLE YEAR: 97/98

7) Hearing, discussion, and possible action involving:
APPLICATION 97-1573
APPLICANT: MARCELO G. WONG
PARCEL ADDRESS: 1869 GENEVA AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $231,926 - APPLICANT'S OPINION: $156,680
TAXABLE YEAR: 97/98

8) Hearing, discussion, and possible action involving:
APPLICATION 97-1592
APPLICANT: THOMAS W. ROCHE
PARCEL ADDRESS: 2090 44TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $240,000 - APPLICANT'S OPINION: $219,305
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 25, 1999

9:30 A.M. (ALL DAY cont.)

9) Hearing, discussion, and possible action involving:
APPLICATION 97-1595
APPLICANT: MINH K. HUYNH
PARCEL ADDRESS: 1567 20TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $312,120 - APPLICANT'S OPINION: $269,883
TAXABLE YEAR: 97/98

10) Hearing, discussion, and possible action involving:
APPLICATION 97-1596
APPLICANT: GLORIA E. LEON
PARCEL ADDRESS: 179 LAURA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $207,383 - APPLICANT'S OPINION: $192,793
TAXABLE YEAR: 97/98

11) Hearing, discussion, and possible action involving:
APPLICATION 97-1696
APPLICANT: EDWARD YEE
PARCEL ADDRESS: 2038 21ST AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $309,876 - APPLICANT'S OPINION: $271,823
TAXABLE YEAR: 97/98

12) Hearing, discussion, and possible action involving:
APPLICATION 97-1706
APPLICANT: HON PING FAMILY DAY CARE
PARCEL ADDRESS: 1725 LAWTON ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $21,378 - APPLICANT'S OPINION: $278
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 25, 1999

9:30 A.M. (ALL DAY cont.)

13) Hearing, discussion, and possible action involving:
APPLICATION 97-1708
APPLICANT: KRUEGER BROS. BUILDERS, INC.
PARCEL ADDRESS: 1401 18TH ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $673,279 - APPLICANT'S OPINION: $587,567
TAXABLE YEAR: 97/98

1:30 P.M.

14) Hearing, discussion, and possible action involving:
APPLICATION 97-1613
APPLICANT: JASON C. IP
PARCEL ADDRESS: 2008 GOLDEN GATE AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $320,000 - APPLICANT'S OPINION: $231,233
TAXABLE YEAR: 97/98

15) Hearing, discussion, and possible action involving:
APPLICATION 97-1616
APPLICANT: JAMES HOM
PARCEL ADDRESS: 2030 30TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $230,000 - APPLICANT'S OPINION: $222,080
TAXABLE YEAR: 97/98

16) Hearing, discussion, and possible action involving:
APPLICATION 97-1620
APPLICANT: KUO-DUAN YANG
PARCEL ADDRESS: 462 RAMSELL ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $200,940 - APPLICANT'S OPINION: $161,703
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 25, 1999

1:30 P.M. (cont.)

17) Hearing, discussion, and possible action involving:
APPLICATION 97-1621
APPLICANT: YUK L. SHUM
PARCEL ADDRESS: 490 2ND AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $664,846 - APPLICANT'S OPINION: $486,276
TAXABLE YEAR: 97/98

18) Hearing, discussion, and possible action involving:
APPLICATION 97-1623
APPLICANT: ALAN K. SIU
PARCEL ADDRESS: 791 22ND AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $322,939 - APPLICANT'S OPINION: $270,676
TAXABLE YEAR: 97/98

19) Hearing, discussion, and possible action involving:
APPLICATION 97-1632
APPLICANT: FULTON WOOD SHOP
PARCEL ADDRESS: 1801 FULTON ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $499,761 - APPLICANT'S OPINION: $468,869
TAXABLE YEAR: 97/98

20) Hearing, discussion, and possible action involving:
APPLICATION 97-1633
APPLICANT: TOMMY TSE
PARCEL ADDRESS: 2777 35TH AVE.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $347,819 - APPLICANT'S OPINION: $286,120
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 25, 1999

1:30 P.M. (cont.)

21) Hearing, discussion, and possible action involving:
APPLICATION 97-1636
APPLICANT: KIT I. THOMAS
PARCEL ADDRESS: 1737 PAGE ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $287,737 - APPLICANT'S OPINION: $234,272
TAXABLE YEAR: 97/98

22) Hearing, discussion, and possible action involving:
APPLICATION 97-1638
APPLICANT: MARLENE C. ZAMORA
PARCEL ADDRESS: 429 ARKANSAS ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $318,177 - APPLICANT'S OPINION: $212,365
TAXABLE YEAR: 97/98

23) Hearing, discussion, and possible action involving:
APPLICATION 97-1648
APPLICANT: LIPPO BANK
PARCEL ADDRESS: 1001 GRANT AVE.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $1,035,451 - APPLICANT'S OPINION: $104,000
TAXABLE YEAR: 97/98

24) Hearing, discussion, and possible action involving:
APPLICATION 97-1650
APPLICANT: LAWRENCE LAM
PARCEL ADDRESS: 2527 ORTEGA ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $273,355 - APPLICANT'S OPINION: $255,056
TAXABLE YEAR: 97/98

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 2 HEARING (con't)
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 25, 1999

1:30 P.M. (cont.)

25) Hearing, discussion, and possible action involving:
APPLICATION 97-1697
APPLICANT: TRIANGEL INVESTMENT CO.
PARCEL ADDRESS: 1822 MCALLISTER ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $400,400 - APPLICANT'S OPINION: $352,300
TAXABLE YEAR: 97/98

26) Hearing, discussion, and possible action involving:
APPLICATION 97-1701
APPLICANT: LAURA P. CHASE
PARCEL ADDRESS: 1930 EDDY ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $195,000 - APPLICANT'S OPINION: $169,806
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 2 of the City and County of San Francisco, Monday, January 25, 1999 at 9:30 a.m.

Present: Frank W. Mahoney, Lawrence Lee, and Irma Ramirez-Tom

Quorum present

Chairperson: Irma Ramirez-Tom, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-1564	A B. Davis	A.V. Lowered (Board)

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
97-1555	Jean E. Caramatti	Denied (No show)
97-1 565	Allie Chung	Denied (No show)
97-1573	Marcelo G. Wong	Denied (No show)
97-1592	Thomas W. Roche	Denied (No show)
97-1595	Minh K. Huynh	Denied (No show)
97-1696	Edward Yee	Denied (No show)
97-1708	Krueger Bros. Builders, Inc.	Denied (No show)
97-1490	Macy's West Inc.	Withdrawn
97-1563	Howard A. Rowley	Withdrawn
97-1596	Gloria E. Leon	Withdrawn
97-1706	Hon Ping Family Day Care	Withdrawn

RECESS

NOTE: Not approved

There being no further business, the Board, at the hour of 10:00 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Frank W. Mahoney, Lawrence Lee, and Irma Ramirez-Tom

Quorum present

Chairperson: Lawrence Lee, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-1638	Marlene C. Zamora	Denied

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
97-1613	Jason C. IP	Denied (No show)
97-1620	Kuo-Duan Yang	Denied (No show)
97-1621	Yuk L. Shum	Denied (No show)
97-1623	Alan K. Siu	Denied (No show)
97-1633	Tommy Tse	Denied (No show)
97-1636	Kit I. Thomas	Denied (No show)
97-1701	Laura P. Chase	Denied (No show)
97-1616	James Horn	Withdrawn
97-l 632	Fulton Wood Shop	Withdrawn
97-1648	Lippo Bank	Withdrawn
97-l 650	Lawrence Lam	Withdrawn
97-1697	Triangle Investment Co.	Withdrawn

There being no further business, the Board, at the hour of 2: 15 p.m., recessed to reconvene Monday, April 5, 1999 at 9:30 a.m.

Gloria L. Young
Clerk

Marilyn Cosentino
Administrator

The Board did not approve this journal due to the fact that a board will not approve a meeting they did not attend themselves and the original board does not recall what happened this meeting. 06/09/99

ASSESSMENT
APPEALS BOARD
Phone (415) 554-6778
FAX (415) 554-6775
TDD (415) 554-5227

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AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 426, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
JANUARY 26, 27, 28, 29, 30, and 31, 1999
FEBRUARY 1, 2, 3, and 4, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 95-1710
APPLICANT: U.S. POWER SAN FRANCISCO, INC.
PARCEL ADDRESS: MARKET ST.
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $170,595,015 - APPLICANT'S OPINION: $124,415,794
TAXABLE YEAR: 95/96

3) Hearing, discussion, and possible action involving:
APPLICATION 96-0806
APPLICANT: S.F. SHOPPING CENTRE ASSOC. L.P.
PARCEL ADDRESS: 865 MARKET ST.
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $172,488,619 - APPLICANT'S OPINION: $121,460,048
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, January 26, 1999 at 10:00 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3270	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 3:55 p.m., recessed to reconvene Wednesday, January 27, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by the Board on February 9, 1999

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JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, January 27, 1999 at 9:50 a.m.

Present: Peter Fatooh and Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3270	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 3:55 p.m., recessed to reconvene Wednesday, January 27, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by the Board on February 9, 1999

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CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, January 28, 1999 at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3270	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:50 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Friday, January 29, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by the Board on February 9, 1999

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, February 1, 1999, at 9:50 a.m.

Present: Peter Fatooh and Alec Lambie

Quorum present

Chairperson: Peter Fatooh, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 11:20 a.m., recessed to reconvene at 2:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Peter Fatooh and Alec Lambie

Quorum present

Chairperson: Peter Fatooh, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Thursday, January 7, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by the Board on February 9, 1999

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 2, 1999, at 10:05 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, presiding

Deputy City Attorney: Teresa Stricker

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:50 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, presiding

Deputy City Attorney: Teresa Stricker

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Wednesday, February 3, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by the Board on February 9, 1999

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, February 3, 1999, at 1:40 p.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, presiding

Deputy City Attorney: Teresa Stricker

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-3271	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:30 p.m., recessed to reconvene Thursday, February 4, 1999 at 9:30 a.m.

Gloria Young
Clerk
Marilyn Cosentino
Administrator

Approved by the Board on February 9, 1999

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, February 8, 1999 at 9:40 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene Tuesday, February 9, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator
The Board would not approve this journal due to the fact that a board will not approve a meeting they did not attend themselves, they do not recall what happened at a meeting, or members no longer belong to the assessment appeals board. 05/04/99

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 9, 1999 at 9:50 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino
Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

*The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

*The board convened to discuss issues concerning the application in question. Neither the Applicant nor the Assessor's representative were present.

RECESS

There being no further business, the Board, at the hour of 11:05 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(altemate), Peter Fatooh, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Various Journals of Proceedings were approved as amended.

*The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

*The board convened to discuss issues concerning the application in question. Neither the Applicant nor the Assessor's representative were present.

There being no further business, the Board, at the hour of 2:50 p.m., recessed to reconvene Wednesday, February 10, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

The Board would not approve this journal due to the fact that a board will not approve a meeting they did not attend themselves, they do not recall what happened at a meeting, or members no longer belong to the assessment appeals board. 05/04/99

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, February 10, 1999 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino
Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:45 p.m.

Present: Owen Brady(altemate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:25 p.m., recessed to reconvene Thursday, February 11, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by Board 1 on March 10, 1999.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, February 11, 1999 at 9:45 a.m.

Present: Owen Brady(altemate), Peter Fatooh, Alec Lambie, & Linda Trevino
Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:20 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: Owen Brady(altemate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Friday, February 12, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by Board 1 on March 10, 1999.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, February 12, 1999 at 9:45 a.m.

Present: Owen Brady(altemate), Peter Fatooh, Alec Lambie, & Linda Trevino
Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 10:55 a.m., recessed to reconvene Tuesday, February 16, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

The Board would not approve this journal due to the fact that a board will not approve a meeting they did not attend themselves, they do not recall what happened at a meeting, or members no longer belong to the assessment appeals board. 05/04/99

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 16, 1999 at 1:45 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino
Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:00 p.m., recessed to reconvene Wednesday, February 17, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by the Board on February 9, 1999

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, February 22, 1999, at 9:50 a.m.

Present: Owen Brady and John McGary

Quorum present

Chairperson: Owen Brady, presiding

The following application(s) having been previously taken under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
97-0900	Bank of America	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:40 a.m., recessed to reconvene at 2:00 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:30 p.m.

Present: Owen Brady, Hayes Miles, and John McGary

Quorum present

Chairperson: Owen Brady, presiding

The following application(s) having been under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
97-0900	Bank of America	Continued to 2-23-99

DRAFT

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Tuesday, February 23, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, February 23, 1999 at 9:45 a.m.

Present: *Owen Brady(alternate), Peter Fatooh, & Ermelinda Trevino **

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker

*Mr. Brady arrived at the hour of 10:20 a.m.

**Both parties agreed to allow Mr. Lambie to review the transcripts

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-005 1	Viacom Cablevision	Continued to P.M.
91-0052	Viacom Cablevision	Continued to P.M.
91-0053	Viacom Cablevision	Continued to P.M.
91-0749	Viacom Cablevision	Continued to P.M.
91-0750	Viacom Cablevision	Continued to P.M.
91-0751	Viacom Cablevision	Continued to P.M.
91-0752	Viacom Cablevision	Continued to P.M.
92-0132	TV Signal Corporation	Continued to P.M.
92-0134	Tele-Vue Systems Inc.	Continued to P.M.
93-3270	Tele-Vue Systems Inc.	Continued to P.M.
93-3271	TV Signal Corporation	Continued to P.M.
94-2956	Viacom Cablevision	Continued to P.M.
95-1264	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11: 15 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady, Hayes Miles, and John McGary

Quorum present

Chairperson: Owen Brady, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
97-0900	Bank of America	*Tentative Decision

*Decision pending the findings of fact by the City Attorney's Office.

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Wednesday, February 24, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

The Board would not approve this journal due to the fact that a board will not approve a meeting they did not attend themselves, they do not recall what happened at a meeting, or members no longer belong to the assessment appeals board. 05/04/99

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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DATE POSTED
MAR 0 1 1999
Assessment Appeals Board

CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1
March 3, 4, 5, 8, 10, 11, and 12, 1999
1 Dr. Carlton B. Goodlett Place
9:30 a.m. - Room 406

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

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1) Roll Call

2) Public Comment on any agenda item.

3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)

4) Deliberation on the following submitted application(s):

a) APPLICATION: 91-0051, 91-0052, 91-0053, 91-0749, 91-0750, 91-0751, 91-0752, 92-0132, 92-0134, 93-3271, 94-2956, and 95-1264.
APPLICANT: Viacom Cable Personal Property
Board Members: Trevino, Fatooh, and Lambie

4) Reconvene in Open Session:

A) Possible report on action taken in Closed Session. (Pursuant to Government Code Section 54957.1 and San Francisco Administrative code Section 67.14.)

B) Vote to elect whether to disclose any or all discussions held in Closed Session. (Pursuant to San Francisco Administrative code section 67.14(a).)

C) Adjournment.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, March 4, 1999, at 9:40 a.m.

Present: Peter Fatooh, Alec Lambie, and Ermelinda Trevino

Quorum present

Chairperson: Peter Fatooh, presiding

The following application(s) having been previously taken under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-327 1	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

The Board requested the clerk to schedule a meeting with their counsel and the Administrator to discuss Board Procedure and Scheduling on March 8, 1999.

There being no further business, the Board, at the hour of * 11:30 p.m., recessed to reconvene Monday, March 8, 1999 at 9:30 a.m.

*The Board adjourned at the request of the Assessor's representative.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by the Board on March 10, 1999.

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

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DATE POSTED
MAR 0 1 1999
Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
MARCH 9, 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

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9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 97-1399
APPLICANT: WESTINGHOUSE BROADCASTING
PARCEL ADDRESS: 855 BATTERY ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $36,393,794 - APPLICANT'S OPINION: $24,254,009
TAXABLE YEAR: 97/98

1:30 P.M.

3) Hearing, discussion, and possible action involving:
APPLICATION 97-1493
APPLICANT: KGO TELEVISION INC.
PARCEL ADDRESS: 900 FRONT ST.
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $33,934,370 - APPLICANT'S OPINION: $8,009,000
TAXABLE YEAR: 97/98

4) Hearing, discussion, and possible action involving:
APPLICATION 97-1746
APPLICANT: ROBERTSON STEPHENS & CO. LLC
PARCEL ADDRESS: 555 CALIFORNIA ST. #2600
TOPIC: PERSONAL PROPERTY/FIXTURES: Assessor's value has been incorrectly calculated.
CURRENT ASSESSMENT: $22,867,709 - APPLICANT'S OPINION: $8,832,000
TAXABLE YEAR: 97/98

* Public Comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, March 9, 1999 at 1:35 p.m.

Present: Peter Fatooh, Linda Trevino, and Hayes Miles

Quorum present

Chairperson: Linda Trevino, Presiding

The Journals of Proceedings for February 10 and 11, 1999 were approved as submitted.

The Journal of Proceedings for March 4, 1999 was approved as amended

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
*97-1493	KGO Television Inc.	Postponed
"97-1 746	Robertson Stephens and Co. LLC	Postponed

*The postponement was requested by the applicant at the time of the hearing. The Assessor's representative agreed with the postponement.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years having failed to appear for hearing as scheduled, the Board took certain actions, as specified under this date, on the original of the respective application(s):

No.	Name	Disposition
97-1523	FW Bay Limited Partnership	Postponement Denied
97-2097	Transcontinental Realty	Postponement Approved
97-1399	Westinghouse Broadcasting	Withdrawn

DRAFT

There being no further business, the Board, at the hour of 2:35 p.m., recessed to reconvene Wednesday, March 10, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

In the closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, March10, 1999 at 9:35 a.m.

Present: Peter Fatooh and Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journals of Proceedings for February 10 and 11, 1999 were approved as submitted.

The Journal of Proceedings for March 4, 1999 was approved as amended.

The following application(s) having been previously taken under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
91-0051	Viacom Cablevision	Continued
91-0052	Viacom Cablevision	Continued
91-0053	Viacom Cablevision	Continued
91-0749	Viacom Cablevision	Continued
91-0750	Viacom Cablevision	Continued
91-0751	Viacom Cablevision	Continued
91-0752	Viacom Cablevision	Continued
92-0132	TV Signal Corporation	Continued
92-0134	Tele-Vue Systems Inc.	Continued
93-3270	Tele-Vue Systems Inc.	Continued
93-327 1	TV Signal Corporation	Continued
94-2956	Viacom Cablevision	Continued
95-1264	Viacom Cablevision	Continued

RECESS

*There being no further business, the Board, at the hour of 11:05 p.m., recessed to reconvene Thursday, March 11, 1999 at 9:30 a.m.

*Ms. Trevino remained in the hearing room until 3:30 p.m. to review and analyze the documents pertaining to the above mention applications.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by Board 1 on March 15, 1999

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ASSESSMENT APPEALS BOARD
City Hall, Room 405
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San Francisco, CA 94102-4697

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Closed Session

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MAR 16 1999
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CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1
March 15, 1999
9:30 a.m. - Room 430

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)

4) Deliberation on the following submitted application(s):

a) APPLICATION 93-4395, 94-2047, 95-1681, 96-1709, and 97-0733(decided awaiting findings of fact. Peter met with Marie Blits to do findings)
APPLICANT: 100 Spear St.
Board Members: Trevino, Fatooh, and Miles

b) APPLICATION 97-1420(ready to schedule)
APPLICANT: Hawthrone Plaza
ADDRESS: 75 Hawthrone
CURRENT ASSESSMENT: $57,830,524 - APPLICANT OPINION:$50,000,000
Board Members: Trevino, Miles, & Fatooh

c) APPLICATION 94-0123 and 95-0558(Feb 22 1999 @ 9:30)finished waiting for FOF
APPLICANT: Barbara Apartments
ADDRESS: 580 McAllister
Board Members: Trevino, McGary, and Reese

d) APPLICATION 95-1097-98 and 96-1090-91(awaiting info from Brinkerhoff)
APPLICANT: Tuntex Properties
Board Members: Brady, Miles, and Trevino

g) APPLICATION 96-1293 (ready for reschedule)
APPLICANT: CLTC Exchange
CURRENT ASSESSMENT:$2,063,020-APPLICANT OPINION:$856,000
Board Members: McGary, Brady, and Miles

c) APPLICATION 97-1218 (met once. Board wants to have another meeting with counsel present. to be scheduled with attorney)
APPLICANT: Nordstroms
ADDRESS: 285 Winston Dr.
CURRENT ASSESSMENT: $21,010,684 - APPLICANT OPINION:$5,500,000
Board Members: Trevino, Brady, & Fatooh

d) APPLICATION 97-0900, 97-0882 (Feb, 4th @ 9:30)
APPLICANT: Bank of America/ Randy Burns, Kevin Smith
CURRENT ASSESSMENT:
Board Members: McGary, Brady, and Miles

f) APPLICATION 97-1740, 97-1986, 97-1989, 97-1990 (Feb 22 Appeal to be heard
APPLICANT: Gates Kingsley & Gates Inc.
CURRENT ASSESSMENT: 4 milion (aprox)
Board Members: L. Lee, O. Brady, and H. Miles

4) Reconvene in Open Session:

A) Possible report on action taken in Closed Session. (Pursuant to Government Code Section 54957.1 and San Francisco Administrative code Section 67.14.)

B) Vote to elect whether to disclose any or all discussions held in Closed Session. (Pursuant to San Francisco Administrative code section 67.14(a).)

C) Adjournment.

Phone (415) 554-6778
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E-mail: AAB@ci.sf.ca.us

ASSESSMENT APPEALS BOARD
City Hall, Room 405
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4697

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL
March 15, 16, 17, 18, 19, 22, 23, 24, 25, and 26 1999

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decisions on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which assessment appeals boards may base findings.

9:30 A.M. (ALL DAY)

1) Public Comment (For items on the agenda as well as items not on the agenda but under the jurisdiction of the Board.)

2) Hearing, discussion, and possible action involving:
APPLICATION 91-0050
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $203,529,286 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

3) Hearing, discussion, and possible action involving:
APPLICATION 91-0054
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $184,558,464 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 88/89

4) Hearing, discussion, and possible action involving:
APPLICATION 91-0055
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,249,633 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 89/90

5) Hearing, discussion, and possible action involving:
APPLICATION 91-0056
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $192,014,626 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 90/91

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Assessment Appeals Board

AGENDA*/NOTICE OF ASSESSMENT APPEALS BOARD No. 1 HEARING (con't)
ROOM 406, 1 DR. CARLTON B. GOODLETT PLACE, CITY HALL

9:30 A.M. (ALL DAY cont.)

6) Hearing, discussion, and possible action involving:
APPLICATION 91-0057
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM AVENUE
CURRENT ASSESSMENT: $527,599 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 91/92

7) Hearing, discussion, and possible action involving:
APPLICATION 91-0058
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $188,029,600 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 87/88

8) Hearing, discussion, and possible action involving:
APPLICATION 92-0131
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: TWIN PEAKS
CURRENT ASSESSMENT: $1,258 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

9) Hearing, discussion, and possible action involving:
APPLICATION 92-0133
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
CURRENT ASSESSMENT: $207,599,871 - APPLICANT'S OPINION: $0
TAXABLE YEAR: 92/93

10) Hearing, discussion, and possible action involving:
APPLICATION 93-3272
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM STREET
CURRENT ASSESSMENT: $211,751,868 - APPLICANT'S OPINION: $14,769,470
TAXABLE YEAR: 93/94

9:30 A.M. (ALL DAY cont.)

11) Hearing, discussion, and possible action involving:
APPLICATION 94-2957
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: 2055 FOLSOM
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $215,986,905 - APPLICANT'S OPINION: $15,064,545
TAXABLE YEAR: 94/95

12) Hearing, discussion, and possible action involving:
APPLICATION 95-1265
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: BASE YEAR: the assessor's base year and/or base year value as of is incorrect.
CURRENT ASSESSMENT: $168,000 - APPLICANT'S OPINION: $15,366,176
TAXABLE YEAR: 95/96

13) Hearing, discussion, and possible action involving:
APPLICATION 96-0126
APPLICANT: VIACOM CABLEVISION
PARCEL ADDRESS: VARIOUS
TOPIC: DECLINE IN VALUE: Assessor's roll value exceeds the market as of the lien date.
CURRENT ASSESSMENT: $168,000,000 - APPLICANT'S OPINION: $15,673,500
TAXABLE YEAR: 96/97

* Public Comment will be taken on every item on the agenda.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 15, 1999, 1999 at 9:50 a.m.

Present: Lawrence Lee and Hayes Miles

Quorum present

Chairperson: Lawrence Lee, Presiding

The following application(s) having been previously taken under submission, the Board took certain action as specified under this date on the original application(s):

No.	Name	Disposition
97-1990	Gates Kingsley and Gates Inc.	Denied
97-1989	Gates Kingsley and Gates Inc.	Denied
97-1986	Gates Kingsley and Gates Inc.	Denied
97-1740	Gates Kingsley and Gates Inc.	Denied

There being no further business, the Board, at the hour of 10: 15 a.m., recessed to reconvene at 10:30 a.m.

RECONVENING OF THE BOARD

*The Assessment Appeals Board reconvened at the hour of 10:35 a.m.

*At the request of the taxpayer the Viacom meeting was delayed until 10:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for March 10, 1999 was approved as submitted.

The Board requested that the clerk generate a report reflecting the number of case pending not including those that have already been waived.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 12:05 p.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:50 p.m., recessed to reconvene Tuesday, March 16, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by Board 1 on March 16, 1999.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, March 16, 1999 at 9:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The Journal of Proceedings for March 15, 1999 was approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

At the hour of 2:30 p.m. the board convened into closed session with counsel to discuss exhit A-9.

At the hour of 3:10 p.m. the board reconvened into open session.

There being no further business, the Board, at the hour of 3:40 p.m., recessed to reconvene Wednesday, March 17, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by Board 1 on March 19, 1999

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Wednesday, March 17, 1999 at 9:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:35 p.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:45 p.m., recessed to reconvene Thursday, March 18, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by Board 1 on March 19, 1999

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The closed session meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Thursday, March 18, 1999 at 9:30 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker

At the hour of 9:30 a.m. the board convened into closed session with counsel.

At the hour of 10:40 a.m. the board reconvened into open session.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No,	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

There being no further business, the Board, at the hour of 12:05 p.m., recessed to reconvene Friday, *March 19, 1999 at 9:30 a.m.

*At the hour of 12:30 p.m. Mr. Fatooh called the Assessment Appeals Board staff to cancel the afternoon session.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by Board 1 on March 26, 1999.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, March 19, 1999 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits and Teresa Stricker

The Journals of Proceedings for March 16 and 17, 1999 were approved as submitted.

Mr. Kolm of the Assessor's Office requested that the March 24, 1999 meeting be recessed early. The Board set a new schedule for the day as follows: 9:30 a.m. to 11:30 a.m. and 12:30 p.m. to 2 p.m.

Mr. Marticarena requested that the Board adjourn the March 19, 1999 session at 11:15 a.m.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
9 1 - 0 0 5 8	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 11: 15 a.m., recessed to reconvene Monday, March 22, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by Board 1 on March 26, 1999.

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Monday, March 22, 1999 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

The Board set April 9, 1999 as the deadline for the Assessor's representative to submit their opinion concerning exhibit A9.

The Board set April 16, 1999 as the deadline for the Taxpayer's representative to submit their response to the Assessor's representatives opinion concern exhibit A9.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued to P.M.
93-3272	Viacom Cablevision	Continued to P.M.

RECESS

There being no further business, the Board, at the hour of 11:45 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 1:40 p.m.

Present: *Owen Brady(alternate), Peter Fatooh, Alec Lambie & Linda Trevino

*Mr. Brady arrived at the hour of 2:00 p.m. Both parties agreed to allow Mr. Brady to review the transcripts.

Quorum present

Chairperson: Peter Fatooh, Presiding

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 3:35 p.m., recessed to reconvene Tuesday, March 23, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by Board 1 on March 24, 1999

JOURNAL OF PROCEEDINGS

CITY AND COUNTY OF SAN FRANCISCO

ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Tuesday, March 23, 1999 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Teresa Stricker

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

RECESS

There being no further business, the Board, at the hour of 10:35 a.m., recessed to reconvene at 1:30 p.m.

RECONVENING OF THE BOARD

The Assessment Appeals Board reconvened at the hour of 2:00 p.m.

Present: *Owen Brady(alternate), Alec Lambie & Linda Trevino,

Quorum present

Vice Chairperson: Linda Trevino, Presiding

The Journal of Proceedings for March 22, 1999 was approved as submitted.

At the hour of 12:00 p.m. Mr. Fatooh called to postpone the hearing until 2:00 p.m. At the hour of 1:50 p.m. Mr. Fatooh called again to state he could not return for the afternoon. Both the Assessor's and Taxpayer's representatives refused to go forward without Mr. Fatooh's presence.

* Mr. Brady Arrived at the hour of 2: 10 p.m.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of 2:10 p.m., recessed to reconvene Wednesday, March 23, 1999 at 9:30 a.m.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by Board 1 on March 26, 1999.

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JOURNAL OF PROCEEDINGS
CITY AND COUNTY OF SAN FRANCISCO
ASSESSMENT APPEALS BOARD

The meeting of Assessment Appeals Board Number 1 of the City and County of San Francisco, Friday, March 26, 1999 at 9:35 a.m.

Present: Owen Brady(alternate), Peter Fatooh, Alec Lambie, & Linda Trevino

Quorum present

Chairperson: Peter Fatooh, Presiding

Deputy City Attorney: Marie Corlett Blits

The Journals of Proceedings for March 18, 19, and 23 were approved as submitted.

The following listed applicant(s) for change in the assessed valuation of property affecting the Assessment Roll for various years being present and heard, the Board took certain actions, as specified under this date, on the original of the respective applications(s):

No.	Name	Disposition
91-0058	Viacom Cablevision	Continued
93-3272	Viacom Cablevision	Continued

There being no further business, the Board, at the hour of *11:15 a.m., recessed to reconvene Tuesday, March 30, 1999 at 9:30 a.m.

*The meeting adjourned at the hour of 11:15 a.m. at the request of the Assessor's representative.

Gloria Young
Clerk

Marilyn Cosentino
Administrator

Approved by Board 1 on April 13, 1999.

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Agenda

CLOSED SESSION MEETING
ASSESSMENT APPEALS BOARD NO. 1
March 30, 31, 1999
April 1, 1999
9:30 a.m. - Room 430

Under the California Constitution and applicable statutes, hearings of assessment appeals boards are judicial proceedings. The decisions of assessment appeals boards must be based exclusively on properly admitted evidence. Assessment appeals boards may not base any factual determinations necessary for their decision on anything other than the aforementioned evidence. Information presented through public comment, unless properly admitted into evidence in compliance with the Revenue and Taxation Code and of the Property Tax Rules of the State Board of Equalization, is not evidence upon which the assessment appeals board may base findings.

1) Roll Call

2) Public Comment on any agenda item.

3) Closed Session (Pursuant to Revenue and Taxation Code Section 1605.4)

4) Deliberation on the following submitted application(s):

a) APPLICATION 93-4395, 94-2047, 95-1681, 96-1709, and 97-0733(decided awaiting findings of fact. Peter met with Marie Blits to do findings)
APPLICANT: 100 Spear St.
Board Members: Trevino, Fatooh, and Miles

b) APPLICATION 97-1420(ready to schedule)
APPLICANT: Hawthrone Plaza
ADDRESS: 75 Hawthrone
CURRENT ASSESSMENT: $57,830,524 - APPLICANT OPINION:$50,000,000
Board Members: Trevino, Miles, & Fatooh

c) APPLICATION 94-0123 and 95-0558(Feb 22 1999 @ 9:30)finished waiting for FOF
APPLICANT: Barbara Apartments
ADDRESS: 580 McAllister
Board Members: Trevino, McGary, and Reese

d) APPLICATION 95-1097-98 and 96-1090-91(awaiting info from Brinkerhoff)
APPLICANT: Tuntex Properties
Board Members: Brady, Miles, and Trevino

g) APPLICATION 96-1293 (ready for reschedule)
APPLICANT: CLTC Exchange
CURRENT ASSESSMENT:$2,063,020.APPLICANT OPINION:$856,000
Board Members: McGary, Brady, and Miles

c) APPLICATION 97-1218 (met once. Board wants to have another meeting with counsel present. to be scheduled with attorney)
APPLICANT: Nordstroms
ADDRESS: 285 Winston Dr.
CURRENT ASSESSMENT: $21,010,684 - APPLICANT OPINION:$5,500,000
Board Members: Trevino, Brady, & Fatooh

d) APPLICATION 97-0900, 97-0882 (Feb, 4th @ 9:30)Finished Wait for FOF
APPLICANT: Bank of America/ Randy Burns, Kevin Smith
CURRENT ASSESSMENT:
Board Members: McGary, Brady, and Miles

f) APPLICATION 97-1740, 97-1986, 97-1989, 97-1990 (Waiting for FOF)
APPLICANT: Gates Kingsley & Gates Inc.
CURRENT ASSESSMENT: 4 milion (aprox)
Board Members: L. Lee, O. Brady, and H. Miles

4) Reconvene in Open Session:

A) Possible report on action taken in Closed Session. (Pursuant to Government Code Section 54957.1 and San Francisco Administrative code Section 67.14.)

B) Vote to elect whether to disclose any or all discussions held in Closed Session. (Pursuant to San Francisco Administrative code section 67.14(a).)

C) Adjournment.